

## Abstract

In one aspect, the magnetic recording medium comprises a magnetic layer comprising a ferromagnetic powder and a binder and said binder comprises polyurethane resin having a glass transition temperature of 100 to 200 °C. In a second aspect, the magnetic recording medium comprises a nonmagnetic layer comprising a nonmagnetic powder and a binder and a magnetic layer comprising a ferromagnetic powder and a binder in this order on a nonmagnetic support and at least the binder comprised in said magnetic layer comprises polyurethane resin having a glass transition temperature of 100 to 200 °C. In both aspects, said magnetic layer has a thickness equal to or less than 0.15  $\mu$  m, said ferromagnetic powder has a mean major axis length or a mean plate diameter of 60 nm or less, and said magnetic layer has a coercivity of 159 to 239 kA/m in a longitudinal or in-plane direction.